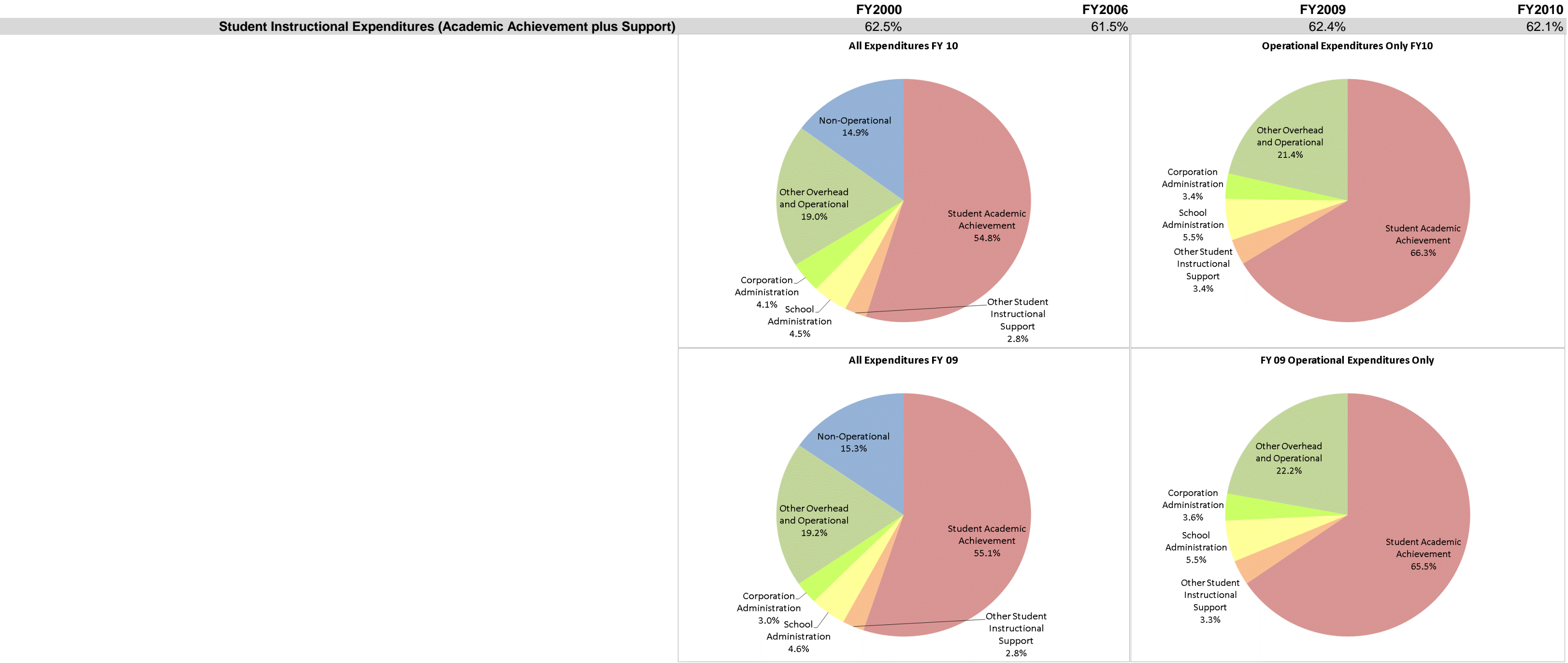


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Adams Central Community Schools (15)

Adams Central Community Schools (15)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$4,382,438 | 55.0% | \$5,233,400 | 54.3% | \$6,193,828 | 55.1% | \$6,343,578 | 54.8% |
| Student Instructional Support | \$593,658 | 7.5% | \$692,047 | 7.2% | \$821,012 | 7.3% | \$842,402 | 7.3% |
| Overhead and Operational | \$1,869,273 | 23.5% | \$2,394,265 | 24.9% | \$2,496,531 | 22.2% | \$2,668,157 | 23.1% |
| Nonoperational | \$1,119,297 | 14.1% | \$1,312,887 | 13.6% | \$1,721,798 | 15.3% | \$1,719,417 | 14.9% |
| Grand Total | \$7,964,667 | | \$9,632,598 | | \$11,233,169 | | \$11,573,553 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Adams Central Community Schools (15)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|---|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| Student Academic Achievement | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$12,443 | \$75,149 | \$77,079 | | > 500% | 3% |
| | 11100 Regular Programs; Elementary | \$1,432,673 | \$1,673,053 | \$2,218,601 | \$2,325,963 | 62% | 39% | 5% |
| | 11200 Regular Programs; Middle/Junior High | \$622,865 | \$794,741 | \$925,733 | \$917,651 | 47% | 15% | -1% |
| | 11300 Regular Programs; High School | \$776,291 | \$735,375 | \$1,285,899 | \$1,191,709 | 54% | 62% | -7% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$0 | \$28,162 | \$46,884 | | | 66% |
| | 11410 Vocational Education; Agriculture A | \$37,093 | \$44,629 | \$70,918 | \$74,282 | 100% | 66% | 5% |
| | 11450 Vocational Education; Consumer and Homemaking | \$73,502 | \$55,952 | \$79,272 | \$33,903 | -54% | -39% | -57% |
| | 11470 Vocational Education; Business Education | \$50,181 | \$37,962 | \$62,952 | \$67,803 | 35% | 79% | 8% |
| | 11480 Vocational Education; Industrial Education A | \$38,274 | \$189,478 | \$64,945 | \$218,646 | 471% | 15% | 237% |
| | 11590 Other Vocational Education Programs | \$4,661 | \$15,188 | \$43,979 | \$27,962 | 500% | 84% | -36% |
| | 12110 Gifted And Talented; Gifted and Talented | \$15,719 | \$10,602 | \$43,517 | \$35,951 | 129% | 239% | -17% |
| | 12350 Physical Impairment; Homebound | \$984 | \$3,869 | \$395 | \$1,606 | 63% | -58% | 306% |
| | 12520 Culturally Different; Compensatory | \$0 | \$1,269 | \$0 | \$0 | | -100% | |
| | 12810 Special Education Preschool | \$22,559 | \$21,479 | \$16,500 | \$22,000 | -2% | 2% | 33% |
| | 12900 Other Special Programs | \$1,800 | \$300 | \$0 | \$0 | -100% | -100% | |
| | 14100 Summer School Programs; Elementary | \$1,329 | \$4,041 | \$6,863 | \$5,216 | 292% | 29% | -24% |
| | 14200 Summer School Programs; Middle/Junior High School | \$0 | \$1,546 | \$3,177 | \$0 | | -100% | -100% |
| | 14300 Summer School Programs; High School | \$32,068 | \$26,205 | \$42,491 | \$30,909 | -4% | 18% | -27% |
| | 16100 Remediation Testing | \$14,800 | \$2,470 | \$24,149 | \$2,165 | -85% | -12% | -91% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$53,975 | \$40,099 | \$61,015 | \$34,367 | -36% | -14% | -44% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$388,833 | \$400,134 | \$573,896 | \$471,993 | 21% | 18% | -18% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$0 | \$20,949 | \$13,697 | | | -35% |
| | 22110 Improvement of Instruction; Service Area Direction | \$0 | \$6,795 | \$27,632 | \$21,768 | | 220% | -21% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$27,900 | \$0 | \$0 | \$122,532 | 339% | | |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$9,027 | \$30,484 | \$16,694 | \$9,976 | 11% | -67% | -40% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$229 | \$0 | \$0 | \$66,565 | > 500% | | |
| | 22220 Library/Media Services; School Library | \$145,755 | \$151,005 | \$205,896 | \$241,428 | 66% | 60% | 17% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$29,669 | \$0 | \$0 | \$0 | -100% | | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$68,035 | \$89,257 | \$112,907 | | 66% | 26% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$36,455 | \$84,748 | | | 132% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$7,401 | \$0 | \$0 | \$0 | -100% | | |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$117,033 | \$169,330 | \$83,867 | | -28% | -50% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$157,659 | \$219,224 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$3,945,249 | \$4,663,411 | \$6,193,828 | \$6,343,578 | 61% | 36% | 2% |
| Student Instructional Support | 21220 Guidance Services; Counseling Services | \$164,595 | \$196,723 | \$263,294 | \$270,187 | 64% | 37% | 3% |
| | 21250 Guidance Services; Records Maintenance | \$3,011 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$20,419 | \$32,707 | \$45,899 | \$48,424 | 137% | 48% | 5% |
| | 21390 Health Services; Other Health Services | \$0 | \$0 | \$0 | \$2,930 | | | |
| | 24100 Office of The Principal | \$316,498 | \$346,973 | \$485,487 | \$497,924 | 57% | 44% | 3% |
| | 24900 Other Support Services, School Administration | \$18,803 | \$18,180 | \$26,332 | \$22,937 | 22% | 26% | -13% |
| Student Instructional Support Total | | \$523,326 | \$594,583 | \$821,012 | \$842,402 | 61% | 42% | 3% |
| Overhead and Operational | 23110 Board of Education; Service Area Direction | \$23,660 | \$29,968 | \$33,125 | \$35,596 | 50% | 19% | 7% |
| | 23150 Board of Education; Legal Services | \$150 | \$1,429 | \$5,495 | \$5,400 | > 500% | 278% | -2% |
| | 23160 Board of Education; Promotion Expenses | \$5,414 | \$2,754 | \$135 | \$837 | -85% | -70% | > 500% |
| | 23190 Board of Education; Other Governing Body Services | \$50 | \$0 | \$0 | \$0 | -100% | | |
| | 23210 Executive Administration; Office of The Superintendent | \$154,429 | \$189,435 | \$264,195 | \$249,260 | 61% | 32% | -6% |
| | 23220 Executive Administration; Community Relations | \$511 | \$0 | \$272 | \$0 | -100% | | -100% |
| | 23290 Executive Administration; Other Executive Administration Services | \$18,690 | \$14,510 | \$21,026 | \$20,250 | 8% | 40% | -4% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$3,443 | \$10,965 | \$6,542 | \$5,006 | 45% | -54% | -23% |
| | 25192 Other Fiscal Services; Petty Cash | \$278 | \$200 | \$200 | \$200 | -28% | 0% | 0% |
| | 25196 Other Fiscal Services; Cash Change | \$0 | \$1,305 | \$400 | \$400 | | -69% | 0% |
| | 25750 Personnel Services; Health Services | \$1,000 | \$1,062 | \$2,830 | \$2,760 | 176% | 160% | -2% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$0 | \$150,000 | | | |
| | 25990 Other Support Services, Central | \$308 | \$65 | \$382 | \$184 | -40% | 184% | -52% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$571,878 | \$683,808 | \$838,262 | \$884,644 | 55% | 29% | 6% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$254 | \$46,449 | \$2,129 | \$1,128 | 343% | -98% | -47% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$74,970 | \$84,202 | \$158,373 | \$117,318 | 56% | 39% | -26% |
| | 26499 2007 Account Code - Other | \$37,208 | \$34,595 | \$0 | \$0 | | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Adams Central Community Schools (15)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|---|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$2,000 | \$0 | \$0 | \$2,077 | 4% | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$40,056 | \$112,860 | \$41,714 | \$0 | -100% | -100% | -100% |
| | 27010 Student Transportation; Service Area Direction | \$13,848 | \$8,848 | \$11,887 | \$10,998 | -21% | 24% | -7% |
| | 27100 Student Transportation; Vehicle Operation | \$223,084 | \$229,662 | \$335,920 | \$353,254 | 58% | 54% | 5% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$31,085 | \$42,678 | \$43,514 | | 40% | 2% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$160,688 | \$156,833 | \$218,335 | \$185,649 | 16% | 18% | -15% |
| | 27400 Student Transportation; Purchase of School Buses | \$62,917 | \$224,781 | \$87,468 | \$162,844 | 159% | -28% | 86% |
| | 27500 Student Transportation; Insurance on Buses | \$10,499 | \$617 | \$9,477 | \$8,739 | -17% | > 500% | -8% |
| | 27900 Student Transportation; Other Student Transportation Services | \$7,154 | \$6,504 | \$7,498 | \$5,847 | -18% | -10% | -22% |
| | 27910 Student Transportation; Bus Driver Training | \$250 | \$0 | \$32 | \$0 | -100% | | -100% |
| | 31100 Food Services Operations; Service Area Direction | \$0 | \$60 | \$30 | \$0 | | -100% | -100% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$121,234 | \$149,092 | \$230,601 | \$247,814 | 104% | 66% | 7% |
| | 31400 Food Services Operations; Food Purchases | \$145,482 | \$128,830 | \$163,161 | \$172,191 | 18% | 34% | 6% |
| | 31900 Other Food Services | \$1,349 | \$8,040 | \$14,363 | \$2,245 | 66% | -72% | -84% |
| Overhead and Operational Total | | \$1,680,805 | \$2,157,958 | \$2,496,531 | \$2,668,157 | 59% | 24% | 7% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$0 | \$0 | \$0 | \$10,988 | | | |
| | 33200 Community Recreation | \$480 | \$1,015 | \$1,052 | \$1,376 | 186% | 36% | 31% |
| | 33300 Civic Services | \$0 | \$0 | \$1,480 | \$80 | | | -95% |
| | 33400 Athletic Coaches | \$122,456 | \$151,839 | \$186,262 | \$187,397 | 53% | 23% | 1% |
| | 33940 Child Care Services | \$32,534 | \$32,576 | \$49,064 | \$61,523 | 89% | 89% | 25% |
| | 33990 Other Community Services; Other | \$2,744 | \$15,560 | \$12,779 | \$9,817 | 258% | -37% | -23% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$32,945 | \$54,558 | \$8,859 | \$38,316 | 16% | -30% | 333% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$28,642 | \$11,916 | \$18,737 | \$1,455 | -95% | -88% | -92% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$0 | \$3,000 | \$0 | \$93,274 | | > 500% | |
| | 45100 Building Acquisition, Construction and Improvements | \$136,236 | \$328,216 | \$326,130 | \$172,749 | 27% | -47% | -47% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$105,213 | \$113,546 | \$116,324 | | 11% | 2% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$8,525 | \$56,197 | \$16,109 | \$15,591 | 83% | -72% | -3% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$200 | \$5,331 | \$5,000 | \$10,753 | > 500% | 102% | 115% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$260,155 | \$158,364 | \$203,720 | \$161,991 | -38% | 2% | -20% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$13,500 | \$457 | \$0 | \$6,467 | -52% | > 500% | |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$0 | \$80,000 | \$85,000 | | | 6% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$33,770 | \$30,676 | | | -9% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$73,750 | \$56,797 | \$44,426 | \$0 | -100% | -100% | -100% |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$332 | \$865 | \$0 | | -100% | -100% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$179,000 | \$238,500 | \$390,000 | \$505,000 | 182% | 112% | 29% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$230,000 | \$210,641 | | | -8% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$103,247 | \$0 | \$0 | \$0 | -100% | | |
| | 54200 Common School Fund; Principal | \$120,785 | \$87,677 | \$0 | \$0 | -100% | -100% | |
| Nonoperational Total | | \$1,115,199 | \$1,307,546 | \$1,721,798 | \$1,719,417 | 54% | 31% | 0% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$101,871 | \$102,533 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$349,099 | \$384,150 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$249,118 | \$421,359 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$0 | \$1,058 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$700,088 | \$909,100 | \$0 | \$0 | | | |